

Form <b>F-66 (IA-2)</b> (5-8-2013)					
STATE OF IOWA  2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013  CITY OF <u>CLARION</u> , IOWA DUE: December 1, 2013		16209900200000 City Administrator PO Box 266 Clarion, IA 50525-0266  <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,231,513		1,231,513	1,197,929
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,231,513		1,231,513	1,197,929
Delinquent property taxes		0		0	
TIF revenues		548,881		548,881	533,605
Other city taxes		270,035	0	270,035	299,440
Licenses and permits		6,356	0	6,356	22,450
Use of money and property		116,946	3,420	120,366	60,500
Intergovernmental		340,106	0	340,106	315,200
Charges for fees and service		346,682	1,303,599	1,650,281	91,519,586
Special assessments		26,024	0	26,024	34,433
Miscellaneous		155,824	10,340	166,164	240,296
Other financing sources		2,288,034	688,409	2,976,443	4,092,890
Total revenues and other sources		5,330,401	2,005,768	7,336,169	98,316,329
Expenditures and Other Financing Uses					
Public safety		889,131	0	889,131	1,634,388
Public works		457,082	0	457,082	492,397
Health and social services		6,269	0	6,269	0
Culture and recreation		313,813	0	313,813	465,469
Community and economic development		164,327	0	164,327	1,619,026
General government		207,396	0	207,396	220,363
Debt service		1,863,969	0	1,863,969	327,099
Capital projects		341,402	0	341,402	75,000
Total governmental activities expenditures		4,243,389	0	4,243,389	4,833,742
Business type activities		0	1,500,966	1,500,966	92,409,825
Total ALL expenditures		4,243,389	1,500,966	5,744,355	97,243,567
Other financing uses, including transfers out		280,523	196,272	476,795	495,626
Total ALL expenditures/And other financing uses		4,523,912	1,697,238	6,221,150	97,739,193
Excess revenues and other sources over (Under) Expenditures/And other financing uses		806,489	308,530	1,115,019	577,136
Beginning fund balance July 1, 2012		629,201	627,811	1,257,012	2,095,611
Ending fund balance June 30, 2013		1,435,690	936,341	2,372,031	2,672,747
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 2,909,748	Other long-term debt		\$ 0
Revenue debt		\$ 500,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 1,102,000			
			General obligation debt limit		\$ 5,769,125
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-21-2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Rochelle E. Pohlman		→	515	532-2847	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/18/2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF CLARION			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	581,174	317,708		332,631			1,231,513			1,231,513	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	581,174	317,708			332,631	0	0	1,231,513		T01	1,231,513	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	581,174	317,708		332,631	0	0	1,231,513			1,231,513	6	
7	TIF revenues			548,881				548,881		T01	548,881	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax		18,906					18,906		T19	18,906	13	
14	Other local option taxes		251,129					251,129		T09	251,129	14	
15	TOTAL OTHER CITY TAXES	0	270,035	0	0	0	0	270,035	0		270,035	15	
16	Section B - LICENSES AND PERMITS	6,356						6,356		T29	6,356	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	7,891						7,891		U20	7,891	18	
19	Rents and royalties	109,055						109,055	3,420	U40	112,475	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	116,946	0	0	0	0	0	116,946	3,420		120,366	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants					28,028		28,028		B89	28,028	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	28,028	0	28,028	0		28,028	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLARION			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		272,933					272,933		C46	272,933	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	7,067						7,067		C89	7,067	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	7,067	272,933	0	0	0	0	280,000	0		280,000	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions	32,078						32,078			32,078	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	32,078	0	0	0	0	0	32,078	0		32,078	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	39,145	272,933	0	0	28,028	0	340,106	0		340,106	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	623,090	A91	623,090	73
74	Sewer							0	525,546	A8Ø	525,546	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	62,820						62,820		AØ1	62,820	78
79	Landfill/garbage							0	91,025	A81	91,025	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLARION			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	11,149						11,149		A94	11,149	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	63,938	A80	63,938	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges	181,531						181,531		A89	181,531	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	27,430						27,430		A03	27,430	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	61,260						61,260		A61	61,260	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	2,492						2,492			2,492	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	346,682	0	0	0	0	0	346,682	1,303,599		1,650,281	104
105												105
106	Section F - SPECIAL ASSESSMENTS				26,024			26,024		U01	26,024	106
107	Section G - MISCELLANEOUS											107
108	Contributions					41,348		41,348		U99	41,348	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise						3,150	3,150		U11	3,150	110
111	Fines							0		U30	0	111
112	Internal service charges		8,346	14,826				23,172		NR	23,172	112
113	Other miscellaneous - Specify	42,569						42,569	10,340		52,909	113
114	Refunds	27,782						27,782			27,782	114
115	Franchise fees	17,803						17,803			17,803	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	88,154	8,346	14,826	0	41,348	3,150	155,824	10,340		166,164	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CLARION					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	1,178,457	869,022	563,707	358,655	69,376	3,150	3,042,367	1,317,359		4,359,726	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>		100,000	1,199,617		707,894		2,007,511	492,137	NR	2,499,648	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>							0	196,272		196,272	127
128	<i>Internal TIF loans and transfers in</i>		50,000			230,523		280,523			280,523	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	0	150,000	1,199,617	0	938,417	0	2,288,034	688,409		2,976,443	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	1,178,457	1,019,022	1,763,324	358,655	1,007,793	3,150	5,330,401	2,005,768		7,336,169	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	216,120	180,113	80,390	-177,163	266,010	63,731	629,201	627,811		1,257,012	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b> <i>(Sum of lines 132 and 134)</i>	1,394,577	1,199,135	1,843,714	181,492	1,273,803	66,881	5,959,602	2,633,579		8,593,181	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF CLARION			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	275,441	125,398					400,839		E62	400,839	2
3	Purchase of land and equipment		28,000					28,000		G62	28,000	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	45,801	5,816					51,617		E24	51,617	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	331,946	76,729					408,675		E32	408,675	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	653,188	235,943	0	0	0	0	889,131			889,131	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF CLARION			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		207,828					207,828		E44	207,828	42
43	Purchase of land and equipment		46,511					46,511		G44	46,511	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		43,413					43,413		E44	43,413	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		12,896					12,896		E44	12,896	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	106,194	15,873					122,067		E01	122,067	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	21,681	2,686					24,367		E89	24,367	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	127,875	329,207	0	0	0	0	457,082			457,082	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLARION			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation		6,269					6,269		E32	6,269	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	6,269	0	0	0	0	6,269			6,269	103
104												104
105												105
106												106
107												107
108												108
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CLARION					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	139,453	22,867					162,320		E52	162,320	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,952						4,952		E61	4,952	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	115,440	25,675					141,115		E61	141,115	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	5,314	112					5,426		E03	5,426	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	265,159	48,654	0	0	0	0	313,813			313,813	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		59,939	64,388				124,327		E89	124,327	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			40,000				40,000		E89	40,000	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	59,939	104,388	0	0	0	164,327			164,327	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLARION			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation							0		E23	0	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	14,925						14,925		E25	14,925	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	58,619						58,619		E89	58,619	171
172	Other general government — Current operation	113,063	1,906					114,969		E89	114,969	172
173	Purchase of land and equipment		18,883					18,883		G89	18,883	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	186,607	20,789	0	0	0	0	207,396			207,396	176
177	<b>Section G — DEBT SERVICE</b>			1,507,094	356,875			1,863,969			1,863,969	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	1,507,094	356,875	0	0	1,863,969			1,863,969	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185	Airport					24,924		24,924			24,924	185
186	Storm Sewer					316,478		316,478			316,478	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	341,402	0	341,402			341,402	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	341,402	0	341,402			341,402	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,232,829	700,801	1,611,482	356,875	341,402	0	4,243,389			4,243,389	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF CLARION			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								392,441	E91	392,441	198
199	Purchase of land and equipment								4,747	G91	4,747	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								317,331	E80	317,331	201
202	Purchase of land and equipment								3,359	G80	3,359	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								97,660	E81	97,660	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF CLARION					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								669,161		669,161	242
243	Enterprise Capital Projects								16,267		16,267	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								1,500,966		1,500,966	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,232,829	700,801	1,611,482	356,875	341,402	0	4,243,389	1,500,966		5,744,355	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out							0	196,272		196,272	255
256	Internal TIF loans/repayments and transfers out			280,523				280,523			280,523	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	280,523	0	0	0	280,523	196,272		476,795	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,232,829	700,801	1,892,005	356,875	341,402	0	4,523,912	1,697,238		6,221,150	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>						66,881	66,881			66,881	263
264	<b>Restricted</b>		498,338			316,616		814,954			814,954	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>	67,178				716,848		784,026			784,026	266
267	<b>Unassigned</b>	94,569		-48,291		-276,466		-230,188			-230,188	267
268	<b>Total Governmental</b>	161,747	498,338	-48,291	0	756,998	66,881	1,435,673			1,435,673	268
269	<b>Proprietary</b>								936,341		936,341	269
270	<b>Total ending fund balance June 30, 2013</b>	161,748	498,334	-48,291	-175,383	932,401	66,881	1,435,690	936,341		2,372,031	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	1,394,577	1,199,135	1,843,714	181,492	1,273,803	66,881	5,959,602	2,633,579		8,593,181	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF CLARION

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	Z00 \$ 1,126,673

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 610,000	29U \$ 500,000	39U \$ 610,000	49U \$	49U \$	49U \$ 500,000	49U \$	I91 \$ 51,168
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 1,175,000	29U 1,213,000	39U 1,286,000	49U	49U 1,102,000	49U	49U	I89 43,483
9. GO bonds	19U 2,480,000	29U 816,000	39U 401,252	49U 2,894,748	49U	49U	49U	I89 103,534
10. Special Assmnt Street Improv	19U 45,000	29U	39U 15,000	49U 15,000	49U	49U	49U	I89 2,115
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	4,310,000	2,529,000	2,312,252	2,909,748	1,102,000	500,000	0	200,300

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2012	61V \$
Outstanding as of JUNE 30, 2013	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

\$	115,382,509	x .05 = \$	5,769,125
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Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61			
	\$	\$		2,372,031	2,372,031	
	REMARKS					